

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act & Rules, 2017 - Amendments to G.O.Ms.No.259, Revenue (Commercial Taxes-II) Department, dated. 29.06.2017 - Orders – Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.MS.No. 264

Dated: 07-11-2024
Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV.B, Dt: 07.06.2017.
2. Notification No.11/2017 - Central Tax(Rate), dated.28.06.2017.
3. G.O.Ms.No.259, Revenue (Commercial Taxes-II) Department, dated 29.06.2017.
4. Notification No.12/2023 - Central Tax (Rate), dated.19.10.2023.
- 5.G.O.Ms.No.521, Revenue (Commercial Taxes) Department, dated.07.11.2023.
6. Notification No.07/2024 - Central Tax (Rate), dated.08.10.2024 issued by the Department of Revenue, Ministry of Finance, Government of India, New Delhi.
7. From the CCST, Letter Ref. No. REV03-12039(31)/449/2024-GST SEC-CCT, dated.21.10.2024.

ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:07.11.2024.

NOTIFICATION

In exercise of the powers conferred by sub-section (1), sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.259, Revenue (Commercial Taxes-II) Department, dated.29.06.2017, namely:-

AMENDMENT

1. In the said notification, in the Table, against serial number 8,
- i. After item (iva) and the entries relating thereto in columns (3), (4) and (5), the following item and entries relating thereto in columns (3), (4) and (5) shall be inserted, namely:-

(3)	(4)	(5)
" (ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to clause (iv) of paragraph 4 relating to Explanation]."

(P.T.O.)

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- ii. In column (3), in item (vii), after the brackets and figures "(iv a)", the brackets and figures"(iv b), "shall be inserted.

2. This notification shall come into force with effect from the 10th day of October, 2024.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT (CT) FINANCE

Note:-The principal notification issued in G.O.Ms.No.259, Revenue (Commercial Taxes - II) Department, dated the 29th June, 2017 was published in the Extra- ordinary issue of Andhra Pradesh Gazette No.265, Part.I, dated the 30th June, 2017, and last amended vide notification issued in G.O.Ms.No.521, Revenue (Commercial Taxes) Department, dated the 7th November, 2023, published in the Extra-ordinary issue of Andhra Pradesh Gazette No.1135, Part.I, dated the 8th November, 2023.

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli, Guntur District.

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The OSD to the Hon'ble Minister (Finance & Planning, Commercial Taxes & Legislative Affairs), A.P., Secretariat, Velagapudi.

The P.S. to the Principal Secretary to the Government (CT) Finance, A.P.Secretariat, Velagapudi.

The Law (H) Department A.P., Secretariat, Velagapudi.

Sf/Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER